

State of Idaho

Legislative Services Office

Individual Entity Audit Report

A communication to the Joint Finance-Appropriations Committee

**IDAHO ALFALFA AND
CLOVER SEED COMMISSION**

FY 2006 and 2007

**Report OP99907
Date Issued: May 1, 2008**

Serving Idaho's Citizen Legislature

FOREWORD

PURPOSE OF AUDIT REPORT

Our fiscal/compliance audit of the Idaho Alfalfa and Clover Seed Commission was made to determine:

1. The adequacy and accuracy of the fiscal records and the reliability of the internal control system in order to issue an opinion on the fairness of the Commission's financial statements.
2. The degree of compliance with various State laws, rules, and regulations affecting the fiscal operations of the Commission.
3. The areas in the financial operations that could be improved.

SCOPE OF AUDIT

We examined the financial operations of the Commission for the fiscal years ended June 30, 2006 and 2007.

The audit was performed in accordance with auditing standards generally accepted in the United States of America and the fiscal/compliance section of the *Government Auditing Standards* published by the Comptroller General of the United States.

Information contained in this report was gathered from accounting and administrative records. We also interviewed Commission personnel.

AUDIT AUTHORIZATION

Reported to the Joint Finance-Appropriations Committee as directed by the Legislative Council of the Idaho Legislature, authorized by Idaho Code, Section 67-429.

ASSIGNED STAFF

Darren Uranga, CPA, Staff Auditor

ADMINISTRATION AND TECHNICAL REVIEW

Don H. Berg, CGFM, Manager, Legislative Audits Division
Eugene Sparks, CPA, CGFM, Managing Auditor

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EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO ALFALFA AND CLOVER SEED COMMISSION

PURPOSE AND SCOPE – We have audited the financial statements of the Idaho Alfalfa and Clover Seed Commission for the fiscal years ended June 30, 2006 and 2007, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine whether the Commission's financial statements are materially accurate and reliable, and that the Commission complied with laws and regulations affecting fiscal operations.

CONCLUSION – We conclude that the Commission's financial statements are materially accurate and reliable, and fiscal operations materially comply with related laws and regulations. As a result, we issued an unqualified opinion on the Commission's financial statements.

FINDINGS AND RECOMMENDATIONS – There are no findings and recommendations in this report or the prior report.

AGENCY RESPONSE – The Commission has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY – The Commission is primarily funded by a \$0.0035 per pound tax collected on clean alfalfa and clover seed sold through the primary market in Idaho.

IDAHO ALFALFA AND CLOVER SEED COMMISSION – FINANCIAL STATEMENTS

BALANCE SHEET

	June 30, 2007 <u>General Fund</u>
ASSETS	
Cash and Cash Equivalents	\$2,130
Investments	73,441
Assessments Receivable	<u>119</u>
Total Assets	<u>\$75,690</u>
LIABILITIES	
Accounts Payable	<u>\$7</u>
Total Liabilities	<u>\$7</u>
 Fund Balance	
Unreserved and Undesignated Fund Balance	<u>\$75,683</u>
Total Liabilities and Fund Balance	<u><u>\$75,690</u></u>

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

	FY 2007 <u>General Fund</u>
REVENUES	
Gross Seed Tax Assessment	\$36,909
Assessment Refunds	(112)
Interest Income	3,095
Miscellaneous Income	55
Total Revenues	<u>\$39,947</u>
EXPENDITURES	
Administrative Expenses	\$45,794
Grant Expenses	4,000
Total Expenditures	<u>\$49,794</u>
Excess (Deficiency) of Revenues Over Expenditures – Net Change in Fund Balance	(\$9,847)
Beginning Fund Balance	<u>85,530</u>
Ending Fund Balance	<u><u>\$75,683</u></u>

OTHER ISSUES – We discussed other matters with the Commission which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the Idaho Alfalfa and Clover Seed Commission and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the administrator, Rick Waitley, and his staff.

QUESTIONS CONCERNING THIS AUDIT SHOULD BE DIRECTED TO:

Don H. Berg, CGFM, Manager, Legislative Audits Division
Eugene Sparks, CPA, CGFM, Managing Auditor

AGENCY RESPONSE

IDAHO ALFALFA & CLOVER SEED COMMISSION



55 SW 5th Ave., Suite 100
Meridian, ID 83642
208-888-0988
Fax: 208-888-4586

April 15, 2008

Darren Uranga
Legislative Audits
Statehouse – East Lower Level
Boise ID 83720

Dear Mr. Uranga

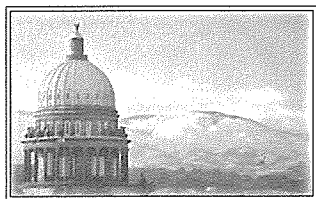
This letter is in response to the audit for the Idaho Alfalfa & Clover Seed Commission for the fiscal years of 2006 and 2007. Mr. Ray Ineck, Managing Auditor, and you have been most helpful in reviewing our financial records and supporting materials.

The audit report that was covered with your staff on April 15, will be reviewed in detail with our Commission members. Internal action will be taken to make any adjustments in our procedures to provide a clearer picture of financial items related to the Commission.

Your staff's patience with our winter schedule was very much appreciated. We felt the audit procedures and reporting was done accurately, professionally and with high creditability. We extend our gratitude to the quality staff you have serving in the Legislative Audit Division.

Respectfully

Rick Waitley
Administrator



Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

April 17, 2008

Unqualified Opinion on
Basic Financial Statements

Independent Auditor's Report

Rick Waitley, Administrator
Idaho Alfalfa and Clover Seed Commission
55 Southwest 5th Avenue, Suite 100
Meridian, ID 83642

John Hartman, Chair
Idaho Alfalfa and Clover Seed Commission
28500 Fountain Road
Parma, ID 83660

Dear Mr. Waitley and Mr. Hartman:

We have audited the accompanying financial statements of the governmental activities and the special revenue fund of the Idaho Alfalfa and Clover Seed Commission as of and for the years ended June 30, 2006 and 2007, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the special revenue fund of the Commission as of June 30, 2006 and 2007, and the respective changes in financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 17, 2008, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered when assessing the results of our audit.

Mike Nugent, Manager
Research & Legislation

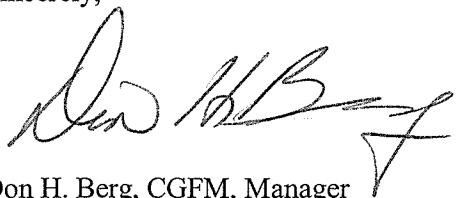
Cathy Holland-Smith, Manager
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

Glenn Harris, Manager
Information Technology

The Commission has not presented the Management Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Sincerely,

A handwritten signature in dark ink, appearing to read "Don H. Berg", with a stylized flourish at the end.

Don H. Berg, CGFM, Manager
Legislative Audits Division

STATE OF IDAHO
IDAHO ALFALFA AND CLOVER SEED COMMISSION
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2006 AND 2007

	June 30, 2006 Governmental Activities	June 30, 2007 Governmental Activities
ASSETS		
Cash	\$20,646	\$2,130
Investments	64,846	73,441
Assessments Receivable	142	119
Total Assets	<u>\$85,634</u>	<u>\$75,690</u>
LIABILITIES		
Accounts Payable	\$104	\$7
Total Liabilities	<u>\$104</u>	<u>\$7</u>
NET ASSETS		
Unrestricted	<u>\$85,530</u>	<u>\$75,683</u>
Total Net Assets	<u><u>\$85,530</u></u>	<u><u>\$75,683</u></u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
IDAHO ALFALFA AND CLOVER SEED COMMISSION
STATEMENT OF ACTIVITIES
FOR YEAR ENDED JUNE 30, 2006 AND 2007

FOR THE YEAR ENDED JUNE 30, 2006

<u>Function/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Net (Expenses) Revenues and Changes in Net Assets Governmental Activities</u>
Administrative Expenses	\$22,526	\$0	(\$22,526)
Grant Expenses	13,481	0	(13,481)
Total Governmental Activities	<u>\$36,007</u>	<u>\$0</u>	<u>(\$36,007)</u>
General Revenues:			
Seed Tax Assessments, Net Refunds			\$41,488
Interest			2,269
Other			2,500
Total General Revenues			<u>\$46,257</u>
Change in Net Assets			<u>\$10,250</u>
Beginning Net Assets			75,280
Ending Net Assets			<u>\$85,530</u>

FOR THE YEAR ENDED JUNE 30, 2007

<u>Function/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Net (Expenses) Revenues and Changes in Net Assets Governmental Activities</u>
Administrative Expenses	\$45,794	\$0	(\$45,794)
Grant Expenses	4,000	0	(4,000)
Total Governmental Activities	<u>\$49,794</u>	<u>\$0</u>	<u>(\$49,794)</u>
General Revenues:			
Seed Tax Assessments, Net Refunds			\$36,797
Interest			3,095
Other			55
Total General Revenues			<u>\$39,947</u>
Change in Net Assets			<u>(9,847)</u>
Beginning Net Assets			85,530
Ending Net Assets			<u>\$75,683</u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
IDAHO ALFALFA AND CLOVER SEED COMMISSION
BALANCE SHEET
GOVERNMENTAL FUND
AS OF JUNE 30, 2006 AND 2007

	June 30, 2006 Special Revenue Fund	June 30, 2007 Special Revenue Fund
ASSETS		
Cash	\$20,646	\$2,130
Investments	64,846	73,441
Assessments Receivable	142	119
Total Assets	<u>\$85,634</u>	<u>\$75,690</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	<u>\$104</u>	<u>\$7</u>
Total Liabilities	<u>\$104</u>	<u>\$7</u>
Fund Balance		
Unreserved and Undesignated Fund Balance	<u>\$85,530</u>	<u>\$75,683</u>
Total Liabilities and Fund Balance	<u>\$85,634</u>	<u>\$75,690</u>

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO STATEMENT OF NET ASSETS

	FY 2006	FY 2007
Total Fund Balance for Governmental Funds	<u>\$85,530</u>	<u>\$75,683</u>
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
There are no reconciling differences	<u>0</u>	<u>0</u>
Net Assets of Governmental Activities	<u>\$85,530</u>	<u>\$75,683</u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
IDAHO ALFALFA AND CLOVER SEED COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2006 AND 2007

	FY 2006 Special Revenue Fund	FY 2007 Special Revenue Fund
REVENUES		
Gross Seed Tax Assessments	\$41,488	\$36,909
Assessment Refunds	0	(112)
Net Seed Tax Assessments	\$41,488	\$36,797
Interest	2,269	3,095
Other	2,500	55
Total Revenues	\$46,257	\$39,947
EXPENDITURES		
Administrative Expenses	22,526	45,794
Grant Expenses	13,481	4,000
Total Expenditures	\$36,007	\$49,794
Excess (Deficiency) of Revenues		
Over Expenditures - Net Change in Fund Balance	\$10,250	(\$9,847)
Beginning Fund Balance	\$75,280	\$85,530
Ending Fund Balance	\$85,530	\$75,683

RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO
THE STATEMENT OF ACTIVITIES

	FY 2006	FY 2007
Net Change in Fund Balances - Government Funds	\$10,250	(\$9,847)
Amounts reported for governmental activities in the Statement of Activities are different because:		
There are no reconciling differences	0	0
Change in Net Assets of Government Activities	\$10,250	(\$9,847)

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE #1

SIGNIFICANT ACCOUNTING POLICIES

FINANCIAL REPORTING ENTITY

The financial statements of the Idaho Alfalfa and Clover Seed Commission have been prepared in conformity with United States generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

BASIS OF PRESENTATION

Government-Wide Financial Statements

The Statement of Net Assets and the Statement of Activities report all activities of the Commission as governmental activities. These activities are financed primarily by the tax collected on clean alfalfa and clover seed sold through the primary market in Idaho.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Commission. Direct expenses are those specifically associated with a function and, therefore, are clearly identifiable to a particular function. Program revenues include fees and charges paid by recipients for goods or services offered by the program. Revenues not classified as program revenues are presented as general revenue. The Commission has no program revenues.

Fund Financial Statements

The fund financial statements provide information about the Commission's Special Revenue Fund, and differ from government-wide financial statements as explained below.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Government-Wide Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities are presented on the

statement of net assets. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, only current assets and current liabilities are generally included on the balance sheet. Revenues are recognized when measurable and available. The Commission considers all revenues reported in the Special Revenue Fund to be available if the revenues are collected within 60 days following year-end. Alfalfa and clover seed tax assessments and interest are considered to be susceptible to accrual. Expenditures are recorded when the related liability is incurred. General capital asset acquisitions are reported as expenditures in governmental funds. The Commission did not acquire any capital assets in fiscal year 2006 or fiscal year 2007.

BUDGETS AND BUDGETARY ACCOUNTING

The Commission adopts an annual budget on a cash basis. Idaho Code, Section 22-4215, provides the Commission with a continuous appropriation, therefore, spending authority is not limited by the legislature.

OTHER

Refunds received are credited to the original expenditure classification.

The Commission does not have any employees. All administrative activities are contracted.

NOTE #2

CASH AND INVESTMENTS

The ending cash balances at June 30, 2006 and 2007, consist of checking deposits of \$20,646 and \$2,130, respectively, that are insured by the Federal Deposit Insurance Corporation (FDIC).

The Commission participates in the Local Government Investment Pool, an unrated external investment pool sponsored by the Idaho State Treasurer's Office. A copy of the State's *Comprehensive Annual Financial Report*, including the investment pool's financial statements, is available from the Office of the State Controller, Bureau of Reporting and Review, P.O. Box 83720, Boise, Idaho 83720-0011.

Interest Rate Risk

The following schedule represents the Commission's investment in the external investment pool and a distribution of the pool's maturities at June 30, 2006 and 2007:

	<u>Fair Value</u>	<u>Maturity</u>
June 30, 2006		
Investment in External Investment Pool	\$64,722	less than 1 year
June 30, 2007		
Investment in External Investment Pool	73,698	less than 1 year

The State Treasurer has an informal investment policy that limits certain investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

STATE OF IDAHO
IDAHO ALFALFA AND CLOVER SEED COMMISSION
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2006

FISCAL YEAR 2006

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES			
Seed Tax Assessments, Net of Assessment Refunds	\$37,000	\$41,631	\$4,631
Interest	1,800	2,269	469
Other	0	2,500	2,500
Total Revenues	<u>\$38,800</u>	<u>\$46,400</u>	<u>\$7,600</u>
Adjustment to Accrual		(143)	
Total Revenues (Accrual Basis)		<u><u>\$46,257</u></u>	
EXPENDITURES			
Administrative Expenses	\$47,400	\$22,424	24,976
Grant Expenses	13,598	13,481	117
Total Expenditures	<u>\$60,998</u>	<u>\$35,905</u>	<u>\$25,093</u>
Adjustment to Accrual		102	
Total Expenses (Accrual Basis)		<u><u>\$36,007</u></u>	

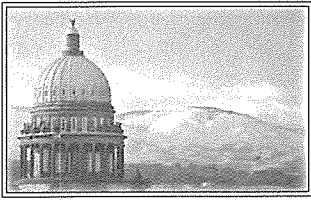
The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
IDAHO ALFALFA AND CLOVER SEED COMMISSION
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2007

FISCAL YEAR 2007

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Budget - Positive (Negative)
REVENUES			
Seed Tax Assessments, Net of Assessment Refunds	\$37,500	\$36,820	(\$680)
Interest	1,800	3,095	1,295
Other	0	55	55
Total Revenues	<u>\$39,300</u>	<u>\$39,970</u>	<u>\$670</u>
		(23)	
Adjustment to Accrual			
Total Revenues (Accrual Basis)		<u>\$39,947</u>	
EXPENDITURES			
Administrative Expenses	\$49,400	\$45,892	\$3,508
Grant Expenses	8,000	4,000	4,000
Total Expenditures	<u>\$57,400</u>	<u>\$49,892</u>	<u>\$7,508</u>
		(98)	
Adjustment to Accrual			
Total Expenses (Accrual Basis)		<u>\$49,794</u>	

The accompanying notes are an integral part of these financial statements.



Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

April 17, 2008

Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial
Statements Performed in Accordance
With Government Auditing Standards

Rick Waitley, Administrator
Idaho Alfalfa and Clover Seed Commission
55 Southwest 5th Avenue, Suite 100
Meridian, ID 83642

John Hartman, Chair
Idaho Alfalfa and Clover Seed Commission
28500 Fountain Road
Parma, ID 83660

Dear Mr. Waitley and Mr. Hartman:

We have audited the financial statements of the Idaho Alfalfa and Clover Seed Commission as of and for the years ended June 30, 2006 and 2007, and have issued our report thereon dated April 17, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control report that might be material weaknesses. However, we identified certain conditions in the internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency that adversely affects the Commission's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Commission's financial statements that is more than inconsequential will not be prevented or detected by the Commission's internal control.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

Glenn Harris, Manager
Information Technology

Statehouse, P.O. Box 83720
Boise, Idaho 83720-0054

Tel: 208-334-2475
www.legislature.idaho.gov

We consider the deficiencies described below to be significant deficiencies in internal control over financial reporting.

2007-01 Government Auditing Standards place the responsibilities on management for the preparation of the comprehensive financial statements and notes for the audit report. The Commission does not have an internal control system designed to provide for the preparation of the comprehensive financial statements being audited. As auditors, we were requested to draft the comprehensive financial statements and notes from the Commission's accounting system. This circumstance is not unusual for an entity the size of the Commission. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

2007-02 Accounting duties are not adequately segregated due to limited staff within the entity. In order to mitigate the effects of this situation, we recommend that the administrator receive and review the monthly bank statements and canceled checks, and review the completed bank reconciliations.

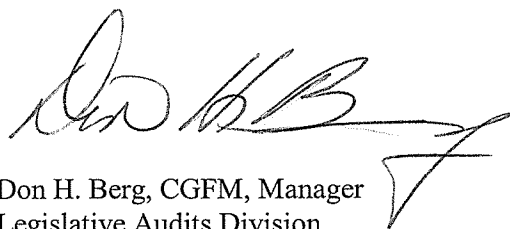
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Commission's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered material weaknesses. This significant deficiency is not classified as a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Idaho Alfalfa and Clover Seed Commission and the Idaho Legislature and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read "Don H. Berg", with a stylized flourish extending from the end of the signature.

Don H. Berg, CGFM, Manager
Legislative Audits Division

APPENDIX

HISTORY

The Idaho Alfalfa Seed Commission was created by law in 1974 within the Department of Agriculture. The act was to be in full force and effective July 1, 1974. In January 2000 clover seed was added to the Commission. Statutory authority for the Commission is in Idaho Code, Title 22, Chapter 42, known as the Alfalfa and Clover Seed Industries Act.

ORGANIZATION

The Commission comprises seven members – six seed growers and one seed dealer. The Commission contracts for administrative and bookkeeping services.

PURPOSE

The overall general purpose of the Commission is to improve the production of and expand the market for Idaho grown alfalfa and clover seeds.

FUNDING

The Commission is funded by an assessment not to exceed one-half cent ($\frac{1}{2}\text{¢}$) per pound of clean seed. Any assessment exceeding one-quarter cent ($\frac{1}{4}\text{¢}$) per pound must be approved by filing a report with the director of the Idaho Department of Agriculture and receiving a favorable finding on that report. The current assessment rate is \$0.0035 per pound of clean seed grown in Idaho. The assessment is collected when the seed is sold to the first buyer. Any person who has paid assessments may request a refund for all or any portion of the assessment. The request must be in writing, on forms provided by the Commission.